



COMANCHE COUNTY COMMISSIONER DISTRICT 3 TURNOVER

Statutory Report

December 12, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
ALVIN CARGILL
COMANCHE COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 12, 2022**

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March 16, 2023

BOARD OF COUNTY COMMISSIONERS
COMANCHE COUNTY COURTHOUSE
LAWTON, OKLAHOMA 73501

Transmitted herewith is the Comanche County Officer Turnover Statutory Report for December 12, 2022. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Alvin Cargill
Comanche County Commissioner, District 3
Comanche County Courthouse
Lawton, Oklahoma 73501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 12, 2022:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- Verify that consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.

Information addressed in this report is the representation of the respective county officer.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 18, 2023

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DECEMBER 12, 2022**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: In the observation of records and the visual verification of fixed assets, the following was noted:

- Three (3) items were not adequately marked with “Property of Comanche County District 3”.

Description	Item Number
Ford Ranger Pickup	D3-301-72
Ford F150 Pickup	D3-301-79
Gooseneck Trailer	D3-348-15

- Four (4) items were not adequately marked or did not have a County Identification Number affixed.

Description	Inventory Listing Number
Hydraulic Breaker/Compactor	D3-322-04
36” Backhoe Bucket	D3-359-01
36” Grave Bucket	D3-359-02
Box Blade Leveler	D3-445-01

Further, in the observation of records and the visual verification of consumable inventories, it was noted that “Road Signs” are not maintained on the consumable inventory listing.

Cause of Condition: Policies and procedures have not been adequately designed and implemented by county offices/departments to ensure the accurate reporting of fixed assets, and consumable inventory items, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place for account for fixed assets. Additionally, when consumable inventory items are not adequately documented, and inadequate segregation of duties exist, the opportunity for the misappropriation and undetected errors could result.

Recommendation: OSAI recommends the County Officers implement internal controls to ensure compliance with 19 O.S. § 178.1, 69 O.S. § 645, 19 O.S. § 1502(A)(1), 19 O.S. § 1502(B)(1), and 19 O.S. § 1504 regarding fixed assets and consumable inventory records. Annual counts of fixed assets should be on file with the County Clerk in accordance with state statutes.

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Management Response:

County Commissioner District 3: We will work to correct these issues.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

Title 19 O.S. § 178.1, which requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

Title 19 O.S. § 645, all county owned, rented, or leased road machinery or equipment be clearly and visibly marked "Property Of ..."

Title 19 O.S. § 1502(A)(1), which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

Title 19 O.S. § 1504 which requires the receiving officer to maintain a record of all items received, disbursed, stored and consumed by the department.

O·K·L·A·H·O·M·A
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